

2020

CERTIFICATE

To the Clerk of Morris County, State of Kansas

We, the undersigned, officers of

City of Council Grove

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the
 maximum expenditures for the various funds for the year 2020; and
 (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Fund	K.S.A.	Page No.			
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, and 16/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
General	12-101a	8	1,645,668	562,338	411,580 ✓
Debt Service	10-113	9	1,073		0 ✓
Library	12-1220	9	83,718	65,523	4,845 ✓
Employee Benefits-Library	12-16,102	10	26,252	23,905	1,768 ✓
Employee Benefits	12-16,102	10	497,100	221,488	16,377 ✓
Economic Development	12-1617h	11	16,136	13,522	1,000 ✓
		11			
Special Highway		12	360,217		
1% Sales Tax		12	1,203,433		
.7% Sales Tax		13	298,276		
Special Parks & Recreation		13	37,241		
KLINK		14	125,083		
Diversion		14	5,511		
Water		15	968,131		
Sewer		16	226,313		
Refuse		17	152,000		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals	xxxxx		5,646,157	886,776	65,570
			County Clerk's Use Only		
Budget Summary		20			13,524,300
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

886,776
 NO

Assisted by:
 Cindy Jensen CPA

Address:
 218 W Main
 Council Grove, KS 66846
 Email:

Attest: November 22nd 2019
Cheryl Schmidt
 County Clerk

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]
 Governing Body

FILED**AUG 09 2019**

Morris County Clerk
 Council Grove, KS 66846

See Accompanying Summary of Significant Assumptions and Accounting Policies.
 No assurance is provided.

City of Council Grove

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 863,751
2. Library levy in 2019 budget	- \$ 83,664
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 780,087

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 57,757	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 517,755	
5b. Personal property 2018	- 522,421	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 37,945	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	95,702	
11. Total estimated valuation July 1, 2019	13,522,943	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0071	
13. Percentage adjustment increase (12 times 3)	+ \$ 5,560	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 11,701	
16. Total Percentage Adjustments	\$ 17,261	

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>89,428</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
 28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	 <u>89,428</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
 30. Total Computed Tax Levy		 <u>886,776</u>

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	475,000	56,605	1,082	2,032	2,097	0
Debt Service						
Library	65,630	7,821	150	281	290	0
Employee Benefits-Libr	18,034	2,149	41	77	80	0
Employee Benefits	291,962	34,793	666	1,249	1,290	0
Economic Development	13,125	1,564	30	56	58	0
TOTAL	863,751	102,932	1,969	3,695	3,815	0

County Treas Motor Vehicle Estimate	<u>102,932</u>					
County Treas Recreational Vehicle Estimate		<u>1,969</u>				
County Treas 16/20M Vehicle Estimate			<u>3,695</u>			
County Treas Commercial Vehicle Tax Estimate				<u>3,815</u>		
County Treas Watercraft Tax Estimate					<u>0</u>	

Motor Vehicle Factor	<u>0.11917</u>					
Recreational Vehicle Factor		<u>0.00228</u>				
16/20M Vehicle Factor			<u>0.00428</u>			
Commercial Vehicle Factor				<u>0.00442</u>		
Watercraft Factor					<u>0.00000</u>	

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Council Grove
Morris County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$65,630	\$65,523
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$7,537	\$7,821
Recreational Vehicle Tax	\$181	\$150
16/20M Vehicle Tax	\$427	\$281
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$73,775	\$73,775
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$13,093,112	\$13,522,943
Did Assessed Valuation Decrease?	No	
Levy Rate	5.013	4.845
Difference in Levy Rate:	(0.168)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,704,775	367,885	45,850
Receipts:			
Ad Valorem Tax	718,268	475,000	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,351		
Motor Vehicle Tax	86,783	87,094	56,605
Recreational Vehicle Tax	1,814	2,090	1,082
16/20M Vehicle Tax	2,648	4,937	2,032
Commercial Vehicle Tax	3,157		2,097
Watercraft Tax	1,151		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Excise	5		
Local Alcoholic Liquor	5,015	4,170	4,664
Sales & Use Tax-countywide	169,205	156,000	156,000
Franchise Tax	143,166	120,000	130,000
Licenses & permits	76,859	62,000	51,000
Court fines & fees	41,026	25,000	25,000
Rural fire contracts	24,000	48,000	48,000
Swimming pool receipts	58,038	46,500	58,650
Recreation receipts	23,842	34,000	36,500
Farm ground lease	11,984	10,000	10,000
CFAP	8,305	11,101	10,000
Lot leases & reim	498,706	420,000	420,000
Reimbursed expenses	96,984	50,000	25,000
City 1% Sales Tax	431,272		
City .7% Sales Tax	302,162		
10% of the 10% Trans. Reimb			33,300
In Lieu of Taxes (IRB)			
Interest on Idle Funds	20,281	12,000	12,000
Neighborhood Revitalization Rebate			0
Miscellaneous	0	4,000	5,550
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,737,022	1,571,892	1,087,480
Resources Available:	4,441,797	1,939,777	1,133,330

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	4,441,797	1,939,777	1,133,330
Expenditures:			
Administration	384,205	310,668	360,214
Police	362,533	415,685	362,500
Street(Public Works)	245,063	350,347	329,300
Swimming Pool	118,077	125,028	125,000
Parks	74,485	83,445	78,400
Recreation	155,838	151,762	36,500
Cemetery	38,246	60,187	53,450
City Lake	100,689	202,394	106,570
Fire	84,603	114,214	99,184
Municipal Court	22,463	28,197	28,550
Employee Benefits	386,689	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	1,972,891	1,841,927	1,579,668
Transfer to Equipment Reserve		47,800	
Police			9,000
Street(Public Works)			10,000
Parks			5,000
Transfer to Lake CIP		4,200	42,000
City Sales Tax transfer to 1% Sales Tax Fur	803,438		
City Sales Tax transfer to .7% Sales Tax Fu	643,696		
Infrastructure expense	368,036		
Sales tax grants	74,991		
Pool lease payments	210,860		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,073,912	1,893,927	1,645,668
Unencumbered Cash Balance Dec 31	367,885	45,850	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	4,239,160	1,893,927	1,645,668
	Non-Appropriated Balance		50,000
	Total Expenditure/Non-Appr Balance		1,695,668
	Tax Required		562,338
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			562,338

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Administration			
Salaries	175,567	169,078	117,300
Contractual	188,095	117,200	157,335
Commodities	20,543	14,500	22,000
Capital Outlay	0	9,890	63,579
Total	384,205	310,668	360,214
Police			
Salaries	295,244	319,685	296,500
Contractual	46,222	44,100	46,000
Commodities	21,067	21,900	20,000
Capital Outlay		30,000	0
Total	362,533	415,685	362,500
Street(Public Works)			
Salaries	168,174	216,797	170,100
Contractual	38,223	44,450	51,500
Commodities	38,666	54,600	86,200
Capital Outlay		34,500	21,500
Total	245,063	350,347	329,300
Swimming Pool			
Salaries	61,943	57,528	63,000
Contractual	36,748	37,500	40,000
Commodities	19,386	30,000	22,000
Capital Outlay			
Total	118,077	125,028	125,000
Parks			
Salaries	35,368	34,845	48,200
Contractual	31,340	33,500	21,500
Commodities	7,777	8,100	7,700
Capital Outlay		7,000	1,000
Total	74,485	83,445	78,400
Recreation			
Salaries	81,655	88,962	79,000
Contractual	25,096	26,800	25,400
Commodities	42,835	30,000	42,600
Capital Outlay	6,252	6,000	5,000
Reimbursement from 1% sales tax			(115,500)
Total	155,838	151,762	36,500
Cemetery			
Salaries	8,344	19,887	10,000
Contractual	29,519	36,000	38,750
Commodities	383	2,100	2,500
Capital Outlay		2,200	2,200
Total	38,246	60,187	53,450
City Lake			
Salaries	51,652	54,500	56,500
Contractual	29,032	33,200	35,020
Commodities	8,423	112,000	11,550
Capital Outlay	11,582	2,694	3,500
Total	100,689	202,394	106,570
Page Total	1,479,136	1,699,516	1,451,934

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Fire			
Salaries	24,913	15,200	25,600
Contractual	44,657	62,800	52,100
Commodities	3,223	8,330	8,600
Capital Outlay	11,810	27,884	12,884
Total	84,603	114,214	99,184
Municipal Court			
Salaries	15,366	17,797	18,000
Contractual	6,231	9,400	9,500
Commodities	866	1,000	1,050
Capital Outlay			
Total	22,463	28,197	28,550
Employee Benefits			
Health/dental	245,646		
Social Security/Medicare	67,093		
KPERS	64,723		
Other	9,227		
Total	386,689	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total-8c	493,755	142,411	127,734
Page Total-8b	1,479,136	1,699,516	1,451,934
Total detail	1,972,891	1,841,927	1,579,668

(Note: Should agree with general sub-totals.)

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	10,355	10,420	1,073
Receipts:			
Ad Valorem Tax	65	0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	65	0	0
Resources Available:	10,420	10,420	1,073
Expenditures:			
Transfer to close fund		9,347	1,073
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	9,347	1,073
Unencumbered Cash Balance Dec 31	10,420	1,073	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	9,347	9,347	1,073
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2019 Ad Valorem Tax		

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	13,615	13,615	9,653
Receipts:			
Ad Valorem Tax	62,161	65,630	xxxxxxxxxxxxxxx
Delinquent Tax	1,145		
Motor Vehicle Tax	7,876	7,537	7,821
Recreational Vehicle Tax	165	181	150
16/20M Vehicle Tax	253	427	281
Commercial Vehicle Tax	283		290
Watercraft Tax	102		0
Excise	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	71,986	73,775	8,542
Resources Available:	85,601	87,390	18,195
Expenditures:			
Library appropriation	71,986	77,737	83,718
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	71,986	77,737	83,718
Unencumbered Cash Balance Dec 31	13,615	9,653	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	79,720	77,737	83,718
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 0.0%		
	Amount of 2019 Ad Valorem Tax		

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits-Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	24,862	18,034	XXXXXXXXXXXXXXXXXX
Delinquent Tax	460		
Motor Vehicle Tax	3,152	3,015	2,149
Recreational Vehicle Tax	66	72	41
16/20M Vehicle Tax	102	171	77
Commercial Vehicle Tax	113		80
Watercraft Tax	41		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	28,796	21,292	2,347
Resources Available:	28,796	21,292	2,347
Expenditures:			
Library appropriation-benefits	28,796	21,292	26,252
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	28,796	21,292	26,252
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	28,810	26,252	26,252
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		26,252
	Tax Required		23,905
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			23,905

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	12,629	11,635	0
Receipts:			
Ad Valorem Tax		291,962	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6		
Motor Vehicle Tax			34,793
Recreational Vehicle Tax			666
16/20M Vehicle Tax			1,249
Commercial Vehicle Tax			1,290
Watercraft Tax			0
Transfer from water (reimburse health)		94,026	94,026
Transfer from sewer (reimburse health)		21,850	21,850
Transfer from 1% sales tax		106,738	106,738
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			33,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6	514,576	293,612
Resources Available:	12,635	526,211	293,612
Expenditures:			
Health/dental		347,111	321,000
FICA/medicare		84,000	84,000
KPERS		89,000	89,000
Firemans relief	1,000	1,500	1,500
Other benefits paid		4,600	1,600
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,000	526,211	497,100
Unencumbered Cash Balance Dec 31	11,635	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	1,000	528,100	497,100
	Non-Appropriated Balance		18,000
	Total Expenditure/Non-Appr Balance		515,100
	Tax Required		221,488
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			221,488

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,398	2,397	906
Receipts:			
Ad Valorem Tax	12,425	13,125	XXXXXXXXXXXXXXXXXX
Delinquent Tax	229		
Motor Vehicle Tax	1,575	1,507	1,564
Recreational Vehicle Tax	33	36	30
16/20M Vehicle Tax	51	85	56
Commercial Vehicle Tax	56		58
Watercraft Tax	20		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,389	14,753	1,708
Resources Available:	16,787	17,150	2,614
Expenditures:			
Appropriation	14,390	16,244	16,136
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,390	16,244	16,136
Unencumbered Cash Balance Dec 31	2,397	906	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	15,580	16,244	16,136
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		16,136
	Tax Required		13,522
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			13,522

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	192,493	248,417	304,277
Receipts:			
State of Kansas Gas Tax	55,924	55,860	55,940
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,924	55,860	55,940
Resources Available:	248,417	304,277	360,217
Expenditures:			
Street maintenance		0	360,217
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	360,217
Unencumbered Cash Balance Dec 31	248,417	304,277	0
2018/2019/2020 Budget Authority Amount	272,672	279,563	360,217

Adopted Budget

1% Sales Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		803,438	803,438
Receipts:			
City Sales Tax transferred from General	803,438		
Sales Tax - City		400,000	400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	803,438	400,000	400,000
Resources Available:	803,438	1,203,438	1,203,438
Expenditures:			
Washington Street		53,503	53,503
Transfer to employee benefits	0	106,738	106,738
Grants		59,759	59,759
Infrastructure		100,000	100,000
Reimbursement to general for recreation		80,000	115,500
Contingent expenses			767,938
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	400,000	1,203,438
Unencumbered Cash Balance Dec 31	803,438	803,438	0
2018/2019/2020 Budget Authority Amount	0	400,000	1,203,438

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget .7% Sales Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		643,696	643,696
Receipts:			
City Sales Tax transferred from General	643,696		
Sales Tax - City		280,000	280,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	643,696	280,000	280,000
Resources Available:	643,696	923,696	923,696
Expenditures:			
Debt payments-zebra mussel		62,851	62,153
Pool lease payments		213,705	216,123
City capital projects		3,444	0
Swimming pool projects		0	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	280,000	298,276
Unencumbered Cash Balance Dec 31	643,696	643,696	625,420
2018/2019/2020 Budget Authority Amount	0	280,000	298,276

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	17,300	26,407	17,577
Receipts:			
Liquor tax	5,015	4,170	4,664
Donations	16,879		15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,894	4,170	19,664
Resources Available:	39,194	30,577	37,241
Expenditures:			
Parks & recreation	12,787	13,000	37,241
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,787	13,000	37,241
Unencumbered Cash Balance Dec 31	26,407	17,577	0
2018/2019/2020 Budget Authority Amount	3,996	19,304	37,241

See Tab A

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget KLINK	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	93,143	108,183	89,283
Receipts:			
State of Kansas	21,540	21,500	35,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,540	21,500	35,800
Resources Available:	114,683	129,683	125,083
Expenditures:			
Highway maintenance	6,500	40,400	125,083
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,500	40,400	125,083
Unencumbered Cash Balance Dec 31	108,183	89,283	0
2018/2019/2020 Budget Authority Amount	114,708	136,193	125,083

Adopted Budget

Diversion	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,286	4,136	4,511
Receipts:			
Fees	4,100	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,100	1,000	1,000
Resources Available:	8,386	5,136	5,511
Expenditures:			
Law enforcement	4,250	625	5,511
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,250	625	5,511
Unencumbered Cash Balance Dec 31	4,136	4,511	0
2018/2019/2020 Budget Authority Amount	9,452	5,721	5,511

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	264,073	265,364	173,347
Receipts:			
Customer receipts	802,952	772,500	775,000
Interest on Idle Funds			
Miscellaneous		3,500	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	802,952	776,000	795,000
Resources Available:	1,067,025	1,041,364	968,347
Expenditures:			
PRODUCTION			
Salaries & benefits	92,160	84,183	109,000
Contractual	115,327	79,800	122,800
Commodities	86,600	127,500	133,500
Capital outlay	0	0	1,000
DISTRIBUTION			
Salaries & benefits	156,784	45,950	118,200
Contractual	10,306	24,800	18,950
Commodities	9,648	61,500	10,150
Capital outlay	44,298	0	55,000
ADMINISTRATION			
Salaries & benefits	29,761	60,507	33,000
Contractual	26,565	34,550	39,600
Commodities	4,773	1,700	26,500
Capital outlay	0	0	
Debt Service	225,439	220,001	154,858
Transfer to Employee Benefits	0	94,026	94,026
Transfer to Equipment Reserve	0	28,500	22,547
Transfer to Water Maint Reserve	0	5,000	15,000
Transfer to CIP Reserve	0	0	14,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	801,661	868,017	968,131
Unencumbered Cash Balance Dec 31	265,364	173,347	216
2018/2019/2020 Budget Authority Amount	859,220	868,017	968,131

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

City of Council Grove

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	387,293	526,902	547,464
Receipts:			
Customer Receipts	240,363	232,000	232,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	240,363	232,000	232,000
Resources Available:	627,656	758,902	779,464
Expenditures:			
Salaries & benefits	55,724	67,238	60,500
Contractual	26,757	34,900	42,100
Commodities	18,082	22,400	26,700
Capital outlay	191	2,000	12,000
Debt Service	0	28,050	28,163
Transfer to Employee Benefits	0	21,850	21,850
Transfer to Equipment Reserve	0	10,000	10,000
Transfer to CIP Reserve	0	25,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	100,754	211,438	226,313
Unencumbered Cash Balance Dec 31	526,902	547,464	553,151
2018/2019/2020 Budget Authority Amount	239,876	211,438	226,313

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-B

[illegible]

****Note:** These two block figures should agree.

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of
City of Council Grove
will meet on August 8, 2019 at 5:30 PM at Council Grove City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	4,073,912	57.809	1,893,927	36.279	1,645,668	562,338	41.584
Debt Service			9,347		1,073		
Library	71,986	5.003	77,737	5.013	83,718	65,523	4.845
Employee Benefits-Library	28,796	2.001	21,292	1.377	26,252	23,905	1.768
Employee Benefits	1,000		526,211	22.299	497,100	221,488	16.379
Economic Development	14,390	1.000	16,244	1.002	16,136	13,522	1.000
Special Highway					360,217		
1% Sales Tax			400,000		1,203,438		
.7% Sales Tax			280,000		208,276		
Special Parks & Recreation	12,787		13,000		37,241		
KLINK	6,500		40,400		125,083		
Diversion	4,250		625		5,511		
Water	801,661		868,017		968,131		
Sewer	100,754		211,438		226,313		
Refuse	146,759		150,000		152,000		
Non-Budgeted Funds-A	193,080						
Non-Budgeted Funds-B	75,559						
Totals	5,531,434	65.813	4,508,238	65.970	5,646,157	886,776	65.576
Less: Transfers	1,447,134		352,461		376,234		
Net Expenditure	4,084,300		4,155,777		5,269,923		
Total Tax Levied	838,950		863,751		xxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	12,747,702		13,093,112		13,522,943		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	1,200,000		1,070,000		940,000		
Revenue Bonds	795,000		760,000		725,000		
Other	850,877		736,840		680,301		
Lease Purchase Principal	271,544		408,721		350,065		
Total	3,117,421		2,975,561		2,695,366		

*Tax rates are expressed in mills

Nick Jones

City Official Title: City Administrator

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

The City of Council Grove, Kansas

Summary of Significant Assumptions and Accounting Policies

Note 1 - Nature & Limitations

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2019 and 2020. The budgets reflect management's judgment as of July 25, 2019, the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

Note 2 - Summary of Significant Accounting Policies

Assessed valuation-The valuations of property in the City are estimates determined by the Morris County, Kansas appraiser's office.

Receipts-Ad valorem revenues are based on the expected collection of taxes levied for the 2019 and 2020 budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by Morris County, Kansas and the State of Kansas. Other revenues for 2019 are assumed to be approximately the same as the 2019 budgeted amounts. Other revenues for 2020 have been estimated to be approximately the same as the 2019 budgeted amounts.

Expenditures-2019 expenditures are entered from the adopted 2019 budget information to the extent of projected cash available with the exceptions of special highway, special parks and recreation, KLINK, and diversion funds in which estimated unused expenditures are transferred to the 2020 budget year from the 2019 budget. The city anticipates remaining within their budgeted authority for total expenditures for all funds.

2020 personal services (wages and benefits) are expected to remain similar to the 2019 budgeted amounts. The actual amount of personal services may vary dependent upon the number of personnel assigned to each department within the City and the hiring of or dismissal of employees and changes in benefits including medical insurance premiums.

Commodities, contractual, and capital outlay expenditures for 2020 are based on city projection and are expected to remain very similar to the 2019 budgeted amounts. Expenditures in the special highway, 1% sales tax, special parks and recreation, KLINK, and diversion funds are made to the extent of available funds

Transfers for 2020 are estimated based on the needs of certain funds and cash availability in other funds.

Debt service expenditures are based on the scheduled payments in the debt agreements that existed as of the date of this budget.

NOTICE OF BUDGET HEARING

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City of Council Grove

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BUDGET SUMMARY

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	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
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Debt Service			9,347		1,073		
Library	71,986	5.003	77,737	5.013	83,718	65,523	4.845
Employee Benefits-Library	28,796	2.001	21,292	1.377	26,252	23,905	1.768
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.7% Sales Tax			280,000		298,276		
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Sewer	100,754		211,438		226,313		
Refuse	146,759		150,000		152,000		
Non-Budgeted Funds-A	193,080						
Non-Budgeted Funds-B	75,559						
Totals	5,531,434	65.813	4,508,238	65.970	5,646,157	886,776	65.576
Less: Transfers	1,447,134		352,461		376,234		
Net Expenditure	4,084,300		4,155,777		5,269,923		
Total Tax Levied	838,950		863,751		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	12,747,702		13,093,112		13,522,943		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	1,200,000		1,070,000		940,000		
Revenue Bonds	795,000		760,000		725,000		
Other	850,877		736,840		680,301		
Lease Purchase Principal	271,544		408,721		350,065		
Total	3,117,421		2,975,561		2,695,366		

*Tax rates are expressed in mills

Nick Jones

City Official Title: City Administrator

See Accompanying Summary of Significant Assumptions and Accounting Policies.
No assurance is provided.

Page No. 20

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